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PATENT
ATTORNEY DOCKET NO.: 47232-5014-00-US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Kaoru MIYAMOTO et al.)
)
Application No.: 10/591,530) Group Art Unit: Unassigned
)
) Examiner: Unassigned
)
Filed: September 1, 2006) Confirmation No.: 2171
)
For: METHOD FOR DIFFERENTIATING)
MESENCHYMAL STEM CELLS INTO)
STEROID-PRODUCING CELLS)

MAIL STOP: MISSING PARTS

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

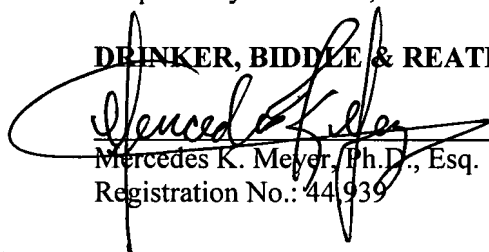
**REPLY TO NOTIFICATION TO COMPLY WITH REQUIREMENTS FOR PATENT
APPLICATIONS CONTAINING NUCLEOTIDE AND/OR AMINO ACID SEQUENCE
DISCLOSURES**

Applicant respectfully requests that the Examiner substitute the attached paper copy and CRF copy of the substitute sequence listing with the substitute sequence listing filed with the specification on September 1, 2006. This paper responds to the Notification to Comply mailed March 14, 2007, which reported that the as-filed Sequence Listing was unreadable. A response to this paper is timely filed on or before May 14, 2007.

If there are any other fees due in connection with the reply, please charge the fees to our Deposit Account No. 50-0573. If a fee is required for an extension of time under 37 C.F.R. § 1.136 not accounted for above, such an extension is requested and the fee should also be charged to our Deposit Account.

Respectfully submitted,

DRINKER, BIDDLE & REATH LLP


Mercedes K. Meyer, Ph.D., Esq.
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Dated: April 24, 2007

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